

Can be claimed

All salaried employees and commission employees can claim

- ✓ electricity
- ✓ heat
- ✓ water
- ✓ utilities portion (electricity, heat, and water) of your condominium fees
- ✓ home internet access fees
- ✓ maintenance and minor repair costs
- ✓ rent paid for a house or apartment where you live

and

Commission employees can also claim

- ✓ home insurance
- ✓ property taxes
- ✓ lease of a cell phone, computer, laptop, tablet, fax machine, etc. that reasonably relate to earning commission income

Cannot be claimed

Salaried employees and commission employees cannot claim

- ✗ mortgage interest
- ✗ principal mortgage payments
- ✗ home internet connection fees
- ✗ furniture
- ✗ capital expenses (replacing windows, flooring, furnace, etc)
- ✗ wall decorations